

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of )  
DOROTHY MADER )

For Appellant: Dorothy Mader,  
in pro. per.

For Respondent: James T. Philbin  
Supervising Counsel

O P I N I O N

This appeal is made pursuant to section 18604.1 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claims of Dorothy Mader for refund of renter's credit for years prior to 1979.

Appeal of Dorothy Mader

Appellant filed claims for refund of the renter's credit for 1976, 1977, and 1978. These claims were denied by respondent because appellant received SSI/SSP payments for those years. Appellant then filed this appeal.

For years prior to 1979, Revenue and Taxation Code, section 17053.5, which grants a refundable credit to "qualified renters", included the following provision in subdivision (c)(2): "The term 'qualified renter' does not include an individual... who, for the entire taxable year, received public assistance grants which took into account housing or shelter needs." In Appeal of Gloria J. Oliveria, decided by this board on March 31, 1982, we determined that SSI/SSP recipients were disqualified from receiving the renter's credit refunds because SSI/SSP payments take housing needs into account.

Appellant does not deny that she received the disqualifying SSI/SSP payments, but states that others who received SSI/SSP payments were not denied the renter's credit refund. However, the fact that some refunds may have been erroneously made does not affect the correct denial of the refunds in appellant's case.

The action of the Franchise Tax Board, therefore, must be sustained.

Appeal of Dorothy Mader

O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claims of Dorothy Mader for refund of renter's credit for years prior to 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 26th day of July, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett, Chairman

Ernest J. Dronenburg, Jr., Member

Richard Nevins I - - - , Member

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